

Message Text

UNCLASSIFIED

PAGE 01 MAPUTO 00995 050924Z
ACTION L-03

INFO OCT-01 AF-10 ISO-00 EB-08 TRSE-00 OMB-01 COME-00
CIAE-00 INR-10 NSAE-00 FAA-00 DOTE-00 FMC-02
CTME-00 /035 W
-----113034 060317Z /61

R 040740Z AUG 78
FM AMEMBASSY MAPUTO
TO SECSTATE WASHDC 7264

UNCLAS MAPUTO 0995

E.O. 11652: N/A
TAGS: ETRN
SUBJECT: TAXATION OF INSTRUMENTS OF FOREIGN COMMERCE

REF: STATE 191803

1. FOREIGN-FLAG SHIPS, PLANES, ETC., ARE SUBJECT TO USE TAXES FOR PORT AND OTHER FACILITIES VISITED IN MOZAMBIQUE. THESE FEES ARE SET FOR EACH PORT AND DO NOT VARY BASED ON NATIONALITY OR RECIPROCITY. NO TAX COMPARABLE TO US PROPERTY TAXES ARE ASSESSED AGAINST FOREIGN FLAG VESSELS, MAKING OCCASIONAL STOPS IN MOZAMBIQUE. A FEW FOREIGN FLAG SHIPS FOR WHICH MAPUTO IS PERMANENT BASE OF OPERATIONS ARE SUBJECT TO SUCH LOCAL TAXES.

2. EXAMPLES OF FEES ASSESSED ARE: CRANE USE, PILOTAGE, HEAVY MACHINE HIRE, CUSTOMS, BERTHING, GARBAGE COLLECTION, LANDING CHARGES AND "PIER DUES". FUEL SOLD TO VESSELS IS TAXED. THE LANDING CHARGES DEPEND ROUGHLY ON THE VALUE OF THE GOODS DISCHARGED, BUT THERE IS NO TAX OR FEE FOR UNDISCHARGED GOODS REMAINING ON BOARD SHIP IN PORT.
MCGUIRE

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NNN

Message Attributes

Automatic Decaptioning: X
Capture Date: 01 jan 1994
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: INSTRUMENTS
Control Number: n/a
Copy: SINGLE
Draft Date: 04 aug 1978
Decaption Date: 01 jan 1960
Decaption Note:
Disposition Action: n/a
Disposition Approved on Date:
Disposition Case Number: n/a
Disposition Comment:
Disposition Date: 01 jan 1960
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1978MAPUTO00995
Document Source: CORE
Document Unique ID: 00
Drafter: n/a
Enclosure: n/a
Executive Order: N/A
Errors: N/A
Expiration:
Film Number: D780322-0159
Format: TEL
From: MAPUTO
Handling Restrictions: n/a
Image Path:
ISecure: 1
Legacy Key: link1978/newtext/t19780898/aaaadedn.tel
Line Count: 44
Litigation Code IDs:
Litigation Codes:
Litigation History:
Locator: TEXT ON-LINE, ON MICROFILM
Message ID: 78f4356a-c288-dd11-92da-001cc4696bcc
Office: ACTION L
Original Classification: UNCLASSIFIED
Original Handling Restrictions: n/a
Original Previous Classification: n/a
Original Previous Handling Restrictions: n/a
Page Count: 1
Previous Channel Indicators: n/a
Previous Classification: n/a
Previous Handling Restrictions: n/a
Reference: 78 STATE 191803
Retention: 0
Review Action: RELEASED, APPROVED
Review Content Flags:
Review Date: 29 mar 2005
Review Event:
Review Exemptions: n/a
Review Media Identifier:
Review Release Date: N/A
Review Release Event: n/a
Review Transfer Date:
Review Withdrawn Fields: n/a
SAS ID: 1836619
Secure: OPEN
Status: NATIVE
Subject: TAXATION OF INSTRUMENTS OF FOREIGN COMMERCE
TAGS: ETRN
To: STATE
Type: TE
vdkgvwkey: odb://SAS/SAS.dbo.SAS_Docs/78f4356a-c288-dd11-92da-001cc4696bcc
Review Markings:
Sheryl P. Walter
Declassified/Released
US Department of State
EO Systematic Review
20 Mar 2014
Markings: Sheryl P. Walter Declassified/Released US Department of State EO Systematic Review 20 Mar 2014